1998 CUMULATIVE TABLE OF CONTENTS

A Note on the Optimal Supply of Public Goods and the Distortionary Cost of Taxation	Louis Kaplow	117
Balanced Budgets and Business Cycles: Evidence from the States	Arik Levinson	715
Burning Issues in the Tobacco Settlement Payments: An Economic Perspective	Jane G. Gravelle	437
Capital Gains Taxation and New Firm Investment	M. Kevin McGee	653
Comment: Social Security and Private Savings	Philip Meguire	339
Cool Code: Federal Tax Incentives to Mitigate Global Warming	Chris Edwards, Ada Rousso, Peter Merrill, and Elizabeth Wagner	465
Differential Taxation and Tax Evasion by Small Business	David Joulfaian and Mark Rider	675
Econometric Issues in Estimating the Behavioral Response to Taxation: A Nontechnical Introduction	Robert K. Triest	761
Effective Marginal Tax Rates Under the Federal Individual Income Tax: Death by One Thousand Pin Pricks?	Thomas A. Barthold, Thomas Koerner, and John F. Navratil	553
Estimating Flat Tax Incidence and Yield: A Sensitivity Analysis	Amy Dunbar and Thomas Pogue	303
Fiscal Capacity in New York: The City Versus the Region	Howard Chernick	531
Flat Taxes and Effective Tax Planning	Michael Calegari	689
Fresh from the River Styx: The Achilles' Heels of Tax Reform Proposals	Ronald A. Pearlman	569
Fundamental Tax Reform: Public Perception and Political Rhetoric	Jeffrey H. Birnbaum	565
Horizontal Equity Implications of the Lottery Tax	Harriet Stranahan and Mary O'Malley Borg	71
How Workers Use 401(k) Plans: The Participation, Contribution, and Withdrawal Decisions	William F. Bassett, Michael J. Fleming, and Anthony P. Rodrigues	263
Light at the End of the Tunnel or Another Illusion? The 1997 Budget Deal	Robert D. Reischauer	143
Methodological Issues in Measuring and Interpreting Taxable Income Elasticities	Joel Slemrod	773

Metropolitan Taxation in the 21st Century	David Brunori	541
On Voluntary Compliance, Voluntary Taxes, and Social Capital	Joel Slemrod	485
Panel on IRS Restructuring	Donald Alexander, Lawrence Gibbs, Fred Goldberg, and Margaret Richardson	415
Public Finance and Public Choice	James M. Poterba	391
Recent Clinton Urban Education Initiatives and the Role of School Quality in Metropolitan Finance	Judy A. Temple	517
Review of *Cracking the Code: Making Sense of the Corporate Alternative Minimum Tax*, by Andrew B. Lyon	George A. Plesko	171
Review of *Economic Effects of Fundamental Tax Reform*, edited by Henry J. Aaron and William G. Gale	Gilbert E. Metcalf	399
Review of *Fiscal Policy: Lessons from Economic Research*, edited by Alan Auerbach	Austan Goolsbee	405
Review of *Sports, Jobs and Taxes: The Economic Impact of Sports Teams and Stadiums*, edited by Roger G. Noll and Andrew Zimbalist	Timothy J. Bartik	411
Savings Incentives for Higher Education	Thomas J. Kane	609
School Finance Reform: Aid Formulas and Equity Objectives	William Duncombe and John Yinger	239
Short-Term Effects of a 1990s-Era Property Tax Limit: Panel Evidence on Oregon's Measure 5	David N. Figlio	55
Six Tax Laws Later: How Individuals' Marginal Federal Income Tax Rates Changed Between 1980 and 1995	Leonard E. Burman, William G. Gale, and David Weiner	637
Tax Aspects of the 1997 Budget Deal	Bruce Bartlett	127
Tax Competition, Benefit Taxes, and Fiscal Federalism	Timothy J. Goodspeed	579
Tax Evasion, Monopoly, and Nonneutral Profit Taxes	Kangoh Lee	333
Tax-Exempt Bonds Really Do Subsidize Municipal Capital!	Peter Fortune	43
Tax Mimicking Among Belgian Municipalities	Bruno Heyndels and Jef Vuchulen	89
Tax Policy from a Public Choice Perspective	Randall G. Holcombe	359

Tax Reform and Target Saving	Andrew A. Samwick	621
Taxation of Financial Capital in a Globalized Environment: The Role of Withholding Taxes	Howell H. Zee	587
Taxes and Transfers: A New Look at the Marriage Penalty	Stacy Dickert-Conlin and Scott Houser	175
The Economic Case for Foreign Tax Credits for Cash Flow Taxes	Charles E. McLure, Jr. and George R. Zodrow	1
The Impact of State Disclosure Requirements on Municipal Yields	Lisa M. Fairchild and Timothy W. Koch	733
The Incidence of Development Fees and Special Assessments	John Yinger	23
The Income of Central City and Surburban Migrants: A Case Study of the Washington, D.C. Metropolitan Area	Robert P. Strauss	493
The OECD's Report on Harmful Tax Competition	Joann M. Weiner and Hugh J. Ault	601
The Optimal Supply of Public Goods and the Distortionary Cost of Taxation: Comment	Edgar K. Browning and Liqun Liu	103
The Relationship Between State Income Taxes and Local Property Taxes: Education Finance in New Jersey	Timothy J. Goodspeed	219
The Unrelated Business Income Tax, Cost Allocation, and Productive Efficiency	Richard Sansing	291
Using Emissions Trading to Regulate U.S. Greenhouse Gas Emissions: An Overview of Policy Design and Implementation Issues	Carolyn Fischer, Suzi Kerr, and Michael Toman	453
What Is Missed If We Leave Out Collective Choice in the Analysis of Taxation	Stanley L. Winer and Walter Hettich	373